

4830-01-P

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

## **Internal Revenue Service (IRS)**

*Title:* Form 5498 ESA - Coverdell ESA Contribution Information.

*OMB Control Number:* 1545-1815.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Form 5498-ESA is used by trustees and issuers of Coverdell Education Savings accounts to report contributions and rollovers to these accounts to the beneficiaries.

*Form:* 5498-ESA.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 38,861,546.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 298,500.

*Estimated Time per Response:* 0.12 hours.

*Estimated Total Annual Burden Hours:* 35,820.

*Title:* Notice 2018-81, Notice Regarding Certain Church Plan Clarifications under Section 336 of the PATH Act.

*OMB Control Number:* 1545-2279.

*Type of Review:* Revision of a currently approved collection.

*Description:* This notice describes the manner in which taxpayers notify the IRS of revocation of an election to aggregate or disaggregate certain church-related organizations under section 336(a) of the PATH Act. Churches and church-related organizations are allowed to make

elections to aggregate or disaggregate for this purpose under section 414(c)(2)(C) and (D), which were added to the Code by section 336(a) of the Protecting Americans from Tax Hikes Act of 2015 (Public Law 114-113 (129 Stat. 2242 (2015)) (PATH Act).

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 61.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 3.

*Estimated Time per Response:* 2 hours.

*Estimated Total Annual Burden Hours:* 6.

***Authority:*** 44 U.S.C. 3501 et seq.

Dated: January 28, 2019.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2019-00429 Filed: 1/30/2019 8:45 am; Publication Date: 1/31/2019]